

Georgia Form **500X** (Rev. 8/04)  
Amended Individual Income Tax Return



**Mailing Address**  
Georgia Department of Revenue  
Processing Center  
P.O. Box 740380  
Atlanta, Georgia 30374-0380

Net Operating Loss ☐ Amended ☐ Change of Address ☐

Please answer all questions, fill in all applicable items, and explain changes on Page 2.

<b>Please Print OR Type</b>	First name and initial (if joint return, use first names and middle initials of both) Last Name		Your Social Security Number			
	Home Address (Number and Street or rural route)		Spouse's Social Security Number			
	City, Town or Post Office	County	State	Zip Code		
<b>Filing Status Claimed</b>	On Original Return.....	Single [ ]	Married Filing Jointly [ ]	Married Filing Separately [ ]	Head of Household [ ]	Surviving Widow(er) [ ]
	On This Return.....	[ ]	[ ]	[ ]	[ ]	[ ]
<b>Residency</b>	On Original Return.....	[ ] Full Year Resident	[ ] Part Year Resident	From _____ To _____	[ ] Nonresident	
	On This Return.....	[ ] Full Year Resident	[ ] Part Year Resident	From _____ To _____	[ ] Nonresident	

**Was a Federal Amended Return Filed?** [ ] Yes [ ] No - If YES, Please Attach Copy.

Calendar Year _____ or Fiscal Year Ending _____ Explain all changes on Page 2.	A As originally reported or as adjusted	B Net Change Increase or Decrease	C Correct Amount
1. Total Income (Georgia adjusted gross income) Form 500. Explain any changes on Page 2.			
2. Standard or itemized deductions.			
3. Exemptions. If changing fill in Part I and Part IV of Page 2.			
4. Taxable Income. Subtract Lines 2 and 3 from Line 1.			
5. Total Tax			
<b>PAYMENTS AND CREDITS</b>			
6. Georgia Income Tax Withheld			
7. Other Credits			
8. Estimated Tax Payments: Georgia Form 500			
9. Amount paid with original return, plus additional payments made after it was filed			
10. Total of Lines 6 through 9. Column C			
<b>REFUND OR BALANCE DUE</b>			
11. Overpayment, if any, shown on original return: Georgia Form 500			
12. Subtract Line 11 from Line 10 and enter result			
13. If Line 5, Column C is more than Line 12, enter Balance Due			
14. Add interest (12% per annum)			
15. Total of Lines 13 and 14. Pay in full with this Return			
16. If Line 5, Column C is less than Line 12, enter refund to be received			

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete.

Sign Here \_\_\_\_\_  
Your Signature Date Spouse's Signature Date

Signature of preparer other than taxpayer, based on all information of which s/he has any knowledge Date ID number of preparer

MAIL COMPLETED RETURN TO: GEORGIA DEPARTMENT OF REVENUE P.O. BOX 740380, ATLANTA, GEORGIA 30374-0380

GEORGIA PUBLIC REVENUE CODE SECTION 48-2-31 STIPULATES THAT TAXES SHALL BE PAID IN LAWFUL MONEY OF THE UNITED STATES, FREE OF ANY EXPENSE TO THE STATE OF GEORGIA.

Department Use Only

**Part I. - Exemptions**

1. Number of exemptions claimed on original return

2. Number of exemptions claimed on this return

3. Difference, if any

Dependents (children and other) not claimed on the original (or adjusted) return:

If more than three additional dependents, attach a list	First Name	Last	Social Security Number	Relationship to you

4. Additional Standard Deduction for Yourself and Spouse  
(Check only those boxes not checked on original return and only if Standard Deduction is used)

Regular 65 or over Blind

Yourself..... ☐ ☐ ☐  
Spouse..... ☐ ☐ ☐

Enter Number of boxes checked ➤

**Part II. - Computation of Georgia Taxable Income for part-year residents and nonresidents**

	Federal Income after Georgia Adjustments COLUMN A.	Income Not Taxable to Georgia COLUMN B.	GEORGIA INCOME COLUMN C.
1. Wages, Salaries, Tips, Etc.....			
2. Interest and Dividends.....			
3. Business Income or (loss).....			
4. Other Income or (loss).....			
5. Total Income: Total Lines 1 through 4.....			
<b>Adjustments to Income:</b>			
6. Total from Federal Form 1040.....			
7. Total Georgia Adjustments, explain in PART IV below.....			
8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7			
9. RATIO: Divide Line 8, Column C by Column A - Enter Percentage.....		( )	(Not to exceed 100%)
10. Itemized or Standard Deduction.....			
11. Personal Exemptions.....			
12. Total Deductions and Exemptions: Add Lines 10 and 11.....			
13. Multiply Line 12 by Ratio on Line 9 and enter result.....			
14. Georgia Taxable Income: Subtract Line 13 from Line 8. Enter on Line 4C on reverse side.....			

**Part III. Disability OR retirement income exclusion**

you \_\_\_\_\_ spouse \_\_\_\_\_

Date of birth OR disability

you \_\_\_\_\_ spouse \_\_\_\_\_

Type of disability

you \_\_\_\_\_ spouse \_\_\_\_\_

**Part IV. - EXPLANATION OF CHANGES to Income, Deductions, Exemptions, and Credits. Show computations in detail. Attach applicable schedules.**

**INSTRUCTIONS:**

1. Attach a copy of your original and amended federal return.
2. If the return is being amended due to a K-1, include the original and amended K-1.
3. If the return is being used to carryback a N.O.L., it must be filed by the 15th day of the 40th month following the end of the loss year. Attach any applicable schedules from Form IT-553.
4. A claim for a refund of tax must be made within three years from the date the tax was paid. Taxes which have been paid by withholding or estimated tax are treated as having been paid on the regular due date of the return.
5. If you are filing an amended return to claim the low income credit, the claim must be filed by the end of the 12th month following the close of the taxable year for which the credit may be claimed.
6. If you want all or part of the refund applied to estimated tax, indicate this with the year and the amount under Line 16.
7. If the return is being amended due to a W-2, include a copy of the W-2.